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| <p><b>BOARD OF ASSESSMENT APPEALS,<br/>STATE OF COLORADO</b><br/>1313 Sherman Street, Room 315<br/>Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>DAVID TARUM,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF<br/>EQUALIZATION.</b></p> | <p><b>Docket No.: 67750</b></p> |
| <p><b>ORDER</b></p>  |                                 |

**THIS MATTER** was heard by the Board of Assessment Appeals on April 22, 2016, Debra A. Baumbach and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Rebecca Klymkowsky, Esq. Petitioner is protesting the 2015 actual value of the subject property.

Subject property is described as follows:

**23695 Currant Drive, Golden, Colorado  
Jefferson County Schedule No. 142158**

The subject is a 3,465 square foot two-story residence with basement and garage. It was built in 1988 on a 0.62 acre lot in the Genesee Subdivision, which is located along the I-70 corridor in the mountains west of Denver. The site is gently sloping and treed.

Respondent assigned an actual value of \$697,000, which is supported by an appraised value of \$725,000. Petitioner is requesting a value of \$625,000.

Mr. Tarum is the original owner of the subject property, which he described as basic construction; original carpet and vinyl flooring, standard oak cabinetry, veneer doors, cedar siding and composition roof, and no upgrades such as crown molding, steam shower, built-ins, or custom lighting. He argued that Respondent's comparable sales were not adjusted accordingly for their higher quality construction and superior features. He noted Respondent's Sale One, which had been

remodeled twice, with upgrading including granite, hickory and walnut, wrought iron, upgraded appliances, butler's pantry, and stone columns.

Mr. Tatum defined the narrow area of "open space" to the rear of his lot as a public utility easement and disputed the additional value it was assigned by Respondent.

Mr. Tatum described his home's situation on a flat section of the site, treed and without any mountain views. He again noted Respondent's Sale One, which sat on a hairpin turn at a 20-foot-higher elevation with panoramic views. He argued that Respondent's witness failed to adjust for view differences in the appraisal.

Mr. Tatum based his \$625,000 requested value on the above differences. He did not argue Respondent's selection of comparable sales but argued that construction quality and view should have been addressed.

Respondent presented a Market Value of \$725,000. The witness, Micah Hayward, Certified Residential Appraiser for the Jefferson County Assessor's Office, presented six comparable sales, all located in the subject subdivision and ranging in sale price from \$610,000 to \$799,000. After adjustments for personal property and time, lot size, open space and view, age and size, walkout basement and additional features, adjusted values ranged from \$702,196 to \$744,463. Mr. Hayward put greatest weight on Sale One with an adjusted value of \$724,788, because of its similar size and lowest gross adjustment.

Mr. Hayward discussed the subject's construction rating of 4 on a scale of 6, which was designated at time of construction and confirmed at time of appraisal based on an exterior-only view. Without an interior inspection, he was unable to compare the subject's interior quality and features with other homes in the area.

Mr. Hayward defined the open space to the rear of the site as providing additional privacy and as a buffer from homes to the rear. He defined the home's view rating as 3 on a scale of 5, agreeing with Petitioner that it was "average".

Petitioner presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2015.

The Board is not convinced that Respondent's open space adjustments are convincing. Visually (map on page 23 of Respondent's Exhibit 1), the subject's "open space" borders a sliver of the site while two long sides abut neighboring lots; little privacy is afforded. Also, the Board finds little support in Respondent's regression analysis of lot size adjustments for Sales Four and Five; the appraiser's visual inspection of comparable sales and experience in the marketplace would be more persuasive than computer-generated adjustments.

Despite the Board's above-described concerns, it finds that Sale One is most representative of the subject and has no reason to disagree with any of the adjustments, specifically view and remodeling. This property has an elevated view for which an adjustment has been made.

While Petitioner argued that view adjustments are substantial in the marketplace, he provided no evidence that Respondent's adjustments should be higher.

The Board acknowledges Petitioner's attempts to schedule an interior inspection by Respondent's appraiser. It stresses, however, that lack of an inspection is a significant obstacle, requiring the appraiser to make extraordinary assumptions about interior features and physical condition.

**ORDER:**

The petition is denied.

**APPEAL:**

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 27th day of April, 2016.

**BOARD OF ASSESSMENT APPEALS**

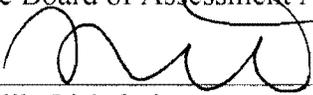
Debra A. Baumbach

Debra A. Baumbach

MaryKay Kelley

MaryKay Kelley

I hereby certify that this is a true  
and correct copy of the decision of  
the Board of Assessment Appeals.



Milla Lishchuk

